

Deevee Commercials Limited

Date: 10/11/2022

To,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata-700001

Dear Sir/Madam,

Sub: Disclosure of Outcome of Board Meeting dated today, the 10th day of November, 2022, to consider unaudited Financial Results for the quarter and half year ended 30th September, 2022 in accordance with the Disclosure of events or information under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Scrip code: 014086 (CSE).

This is further to our letter dated 04h November 2022, intimating the date of meeting of the Board of Directors of the Company to consider and approve the audited Financial Results of the company for the quarter and half year ended **30th September, 2022**. Pursuant to the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors in their meeting today has:

- Approved the unaudited financial results for the quarter and half year ended **30th September, 2022**.

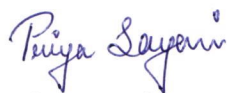
We attach herewith a copy of the approved audited financial results for the quarter and half year ended 30th September, 2022 along with the Limited Review report of the auditors.

Kindly take the same on record.

Thanking You,

Yours sincerely,

For Deevee Commercials Limited



Priya Sayani

Company Secretary & Compliance Officer



Delux Center
157C Lenin Sarani
3rd Floor, Room No. 308
Kolkata-700013
Phone No : 033 2282 6809
E-mail : deeveecommercial@gmail.com
CIN : L51109WB1983PLC035918

Deevee Commercials Limited

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CIN No.: L51109WB1983PLC035918

Balance Sheet as at 30th September ' 2022

PARTICULARS	AS AT	AS AT
	30.09.2022	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
ASSETS		
(1) FINANCIAL ASSETS		
(a) Cash and Cash Equivalents	15.90	33.90
(b) Loans	2,402.28	1,644.25
(c) Investments	21,736.24	21,736.23
(d) Other Financial Assets	54.18	27.31
(2) NON- FINANCIAL ASSETS		
(a) Current tax assets (Net)	27.06	31.17
(b) Other Non-Financial Assets	2.39	1.75
TOTAL	24,238.04	23,474.61
LIABILITIES & EQUITY		
LIABILITIES		
(1) FINANCIAL LIABILITIES		
(a) Borrowings	1,708.88	1,036.00
(b) Other Financial Liabilities	51.40	14.69
(2) NON-FINANCIAL LIABILITIES		
(a) Current tax liabilities (Net)	-	-
(b) Deferred Tax Liabilities (Net)	4,080.97	4,080.97
(c) Other Non-Financial Liabilities	5.62	1.62
(3) EQUITY :		
(a) Equity Share Capital	613.67	613.67
(b) Other Equity	17,777.49	17,727.66
TOTAL	24,238.04	23,474.61

Place: Kolkata
Dated : 10/11/2022



[Signature]
Dhiraj Agarwal
Director
DIN:00083118

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DEEVEE COMMERCIALS LIMITED

CIN: I51109WB1983PLC035918

157C Lenin Sarani, Deluxe Centre Room No.308, 3rd Floor, Kolkata-700013

E-mail: deeveecommercial@gmail.com

Phone: (033-4064-4001/033-2282-6809

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2022

Sl No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sep 30, 2022 (Unaudited)	June 30, 2022 (Unaudited)	Sep 30, 2021 (Unaudited)	September 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)	March 31, 2022 (Audited)
1	Income:						
	(a) Revenue from Operations						
	- Interest Income	60.19	72.91	23.94	133.10	73.37	121.80
	(b) Other Income	0.01	-	-	0.01	-	5.37
	(c) Impairment on Financial Instruments	-	-	-	-	-	-
	Total Revenue	60.21	72.91	9.92	133.12	10.01	127.17
2	Expenses:						
	(a) Finance Cost	23.13	32.00	-	55.13	-	10.05
	(b) Employee benefits expenses	1.45	1.65	1.80	3.10	3.60	7.34
	(c) Other expenses	5.43	2.21	1.87	7.64	5.48	13.96
	Total Expenses	30.00	35.86	3.67	65.86	9.08	31.35
3	Profit/(Loss) before exceptional and tax	30.21	37.04	30.20	67.25	74.30	95.81
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before taxation	30.21	37.04	30.20	67.25	74.30	95.81
6	Extraordinary Items	-	-	-	-	-	-
7	Profit from operation before tax and after extraordinary items and after exceptional items (5-6)	30.21	37.04	30.20	67.25	74.30	95.81
8	Tax Expense						
	- Current Tax	7.92	9.50	5.10	17.42	16.18	22.95
	- Income Tax of Earlier Years	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
9	Profit/(Loss) after Tax	22.29	27.54	25.10	49.83	58.12	72.86
10	Other Comprehensive Income						
	(i) Items that will not be reclassified to Profit & Loss						
	Fair Value Gain on Equity Instruments	-	-	-	-	-	5,077.58
	Remeasurement of Defined Benefit Obligation	-	-	-	-	-	-
	Tax on items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
	(ii) Items that will be reclassified to Profit & Loss						
	(i) Tax on items that will not be reclassified to Profit & Loss	-	-	-	-	-	1,277.92
	(ii) Tax on items that will be reclassified to Profit & Loss	-	-	-	-	-	-
	Total Comprehensive Income for the year	22.29	27.54	25.10	49.83	58.12	3,799.65
11	Total Paid-up equity shares (Rs.10/- each)	61.37	61.37	61.37	61.37	61.37	61.37
12	Reserves excluding Revaluation Reserve	-	-	-	-	-	-
13	Basic & Diluted Earning Per Share (Rs.)	0.36	0.45	0.41	0.81	0.95	1.19

Notes:

- (a). The above financial results of the Company for the quarter ended on 30th September, 2022 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors.
- (b). The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Amendment Regulations, 2015.
- (c). The Company has not received any Investor Complaint.
- (d). Since the Company has no separate Geographical as well as Business Segment with reference to Indian Accounting Standard 108 "Operating Segments", no separate disclosure has been made.
- (e). Comparative figures of previous quarters have been rearranged / regrouped wherever necessary.
- (f). The Classification/Disclosure of Items in the financial results is in accordance with the Schedule III of Companies Act, 2013.

For and on behalf of the Board of Directors of Deevee Commercials Limited

Date: 10/11/2022
Place: Kolkata

Dhiraj Agarwal
Director
DIN:00083118



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Unaudited Cash Flow Statement for the Half Year Ended 30th September, 2022

Particulars	Half Year ended 30th September' 2022 (Rs. In Lakhs)	Half Year ended 30th September' 2021 (Rs. In Lakhs)
Cash Flow From Operating Activities :		
Net Profit/(loss) before Tax and Exceptional Items	67.25	74.30
Adjustments to reconcile profit before tax to net cash flows: :		
Sundry balances Written Back	-	-
Income tax refund	-	-
ITC Reversal	-	-
Impairment on Financial Instrument	1.97	10.01
Operating Profit before Working Capital changes	69.22	84.32
Increase / (Decrease) in Other Financial & Non Financial Liabilities	40.71	(1.63)
Increase / (Decrease) in Borrowings	672.88	-
(Increase) / Decrease in Loans	(760.00)	2,474.00
(Increase) / Decrease in Other Financial & Non Financial Assets	(23.40)	19.39
Operating Profit after adjustment for working Capital Changes	(0.58)	2,576.08
Less :		
Income Tax	(17.42)	(72.51)
Net Cash from Operating activities (i)	(18.00)	2,503.57
Cash Flow From Investing Activities :		
Sale/(Purchase) of Investments	-	(2,502.40)
Net Cash Flow from Investing Activities (ii)	-	(2,502.40)
Cash Flow From Financing Activities :		
Net Cash Flow From Financing Activities (iii)	-	-
Net Increase/Decrease in Cash & Cash Equivalent (i) + (ii) + (iii)	(18.00)	1.17
Cash & Cash Equivalents at the beginning of the year	33.90	5.16
Cash & Cash Equivalents at the end of the year	15.90	3.99

For and on behalf of the Board

[Signature]

Dhiraj Agarwal
Director
DIN:00083118

Place: Kolkata
Dated : 10/11/2022



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Independent Auditors Review Report on Unaudited Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015(as amended)

To

The Board of Directors

Deevee Commercials Limited

1. We have reviewed the accompanying statement of Unaudited Financial results ("The Statement") of **Deevee Commercials Limited** ("The Company"), for the quarter and half year ended 30th September, 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and Measurement principles laid down by Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ("SRE") 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Agrawal Tondon & Co.

CHARTERED ACCOUNTANTS

Firm Registration No. : 329088E

Room No. : 7, 1st Floor, 59 Bentinck Street
Kolkata - 700 069

Website - www.agrawalsanjay.com

E-mail Id : agrawaltondon2019@gmail.com

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in IND AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata

Date: 10th November 2022



For **AGRAWAL TONDON & CO.**
Chartered Accountants
Firm Registration No: 329088E

Kaushal Kejriwal

Kaushal Kejriwal

Partner

Membership No.308606

UDIN: 22308606BCSZTS4031